

BEFORE THE IDAHO BOARD OF TAX APPEALS

IN THE MATTER OF THE APPEAL OF ROSS O.)	APPEAL NO. 06-A-2511
WALKINSHAW from the decision of the Board of)	FINAL DECISION
Equalization of Kootenai County for tax year 2006.)	AND ORDER
)	

FOREST LAND APPEAL

THIS MATTER came on for hearing December 13, 2006, in Coeur d'Alene, Idaho, before Board Member Vernon L. Driver. Board Members Lyle R. Cobbs and David E. Kinghorn participated in this decision. Appellant Ross Walkinshaw appeared for himself. Residential Appraisal Manager Darin Krier and Appraiser Steve Hagler appeared for Respondent Kootenai County. This appeal is taken from a decision of the Kootenai County Board of Equalization (BOE) modifying the protest of the valuation for taxing purposes of property described as Parcel No. 50N04W075600.

The issue on appeal is the proper classification of land, pursuant to Idaho Code, Title 63, Chapter 17, regarding an improved riverfront property.

The decision of the Kootenai County Board of Equalization is affirmed.

FINDINGS OF FACT

The assessed land value is \$244,235, and the improvements' valuation is \$18,570, totaling \$262,805. Appellant requests the parcel's entire land area be classified as productivity forest land and the improvements' value remain at \$18,570.

The subject property is 3.031 acres unimproved with a utility (general purpose) building. The tract is considered "non-buildable" by the County meaning, it would not support a typical septic system and residence. The building is hooked up to electrical service. The property includes 227.9 feet of frontage on the Spokane River, and is located on the south side of the river between Post Falls and Coeur d'Alene, Idaho. Appellant's residence is on a larger, adjoining

parcel where the assessment also includes “forest land.”

Appellant testified subject had been disapproved for subsurface sewage disposal by Panhandle Health, District 1. A copy of the Sewage Site Evaluation Report Disapproval was submitted. Besides a utility building, a pond is also located on the parcel.

It was explained the area of subject which is not timbered, is wet land that will not support timber growth. Appellant has a timber land management plan, however it was not submitted as part of the record.

The County reported that since receiving the on-site sewage disapproval, subject's assessed value had been adjusted. Originally the market value portion of subject's assessment was valued as vacant, buildable waterfront property. Now it is considered vacant “non-buildable” waterfront property. The prior assessed land value was \$679,795. After the Assessor received the Panhandle Health District notice, subject was considered “non-buildable” and the land value was set by the BOE at \$244,235.

According to Respondent, a portion of subject is bare and does not meet minimum stocking levels. The County therefore argued the forest land classification was inappropriate for the entire parcel.

CONCLUSIONS OF LAW

This Board's goal in its hearings is the acquisition of sufficient, accurate evidence to support a determination of fair market value. This Board, giving full opportunity for all arguments and having considered all testimony and documentary evidence submitted by the parties in support of their respective positions, hereby enters the following.

This property was generally described as non-buildable waterfront. Timber is grown on a portion of the property. Appellant requests all of subject land be classified as forest land,

noting it is contiguous to another commonly-owned 75 acres of timbered property.

Respondent maintained the use of property is not solely for the purpose of timber production. There is a utility building with electricity and an area below and surrounding the building is not stocked with timber. Additionally, the County noted there are harvest restrictions within 75 feet of a Class 1 stream.

Idaho Code Section 63-1706 provides that land meeting certain criteria may be specially assessed as "forest land." Section 63-1701 allows an owner to make a designation of land as forest land for property tax purposes. According to the record, subject is not fully stocked and a utility building is located on the parcel. Some land is clearly forest land and the County valued it as such. The remaining land was classified or valued as a non-buildable riverfront site.

This was a difficult decision relating to the presence of a utility building and nearby or adjoining un-stocked land areas. The relevance and references to restrictions within 75 feet of a Class 1 stream were not fully explained. However, taxpayer did not dispute that subject was not fully stocked. The Board had questions about the subject valuation as it related to the land assessed at market value.

Ultimately, we are not persuaded that all of subject land should be considered forest land for assessment purposes. Appellant did not present a different market valuation for any land not classified as forest land. Under the circumstances, we will affirm the BOE adjusted value for subject.

FINAL ORDER

In accordance with the foregoing Final Decision, IT IS ORDERED that the decision of the Kootenai County Board of Equalization concerning the subject parcel be, and the same hereby is, affirmed.

DATED this 1st day of May 2007.